

**REMARKS**

The Final Examiner's Action mailed on August 1, 2005 has been received and its contents carefully considered. Claims 3-17 are currently pending in the application. Claim 12 has been amended. A new claim 18 recited steps canceled from claim 12 has been added to further protect the invention. Claim 12 is the sole independent claim. A Request for Continued Examination (RCE) and the required fee is submitted herewith.

Reexamination and reconsideration of the amended application being submitted herewith

In the Action, claims 3-17 are again rejected under 35 USC §103(a) as being unpatentable over *Clancy et al.* (U.S. Parent No. 6,134,563) in view of "Examiner's Official Notice." The rejection is respectfully traversed.

Claim 12 has been amended to delete reference to the "double-entry bookkeeping method" because although the accounting here relates to bookkeeping in accordance with the "double-entry bookkeeping principle," wherein data is reflected twice (on both a debit and credit side, for example), the present invention is directed to the method of computation, not to a change in the common principles of accounting. Conventionally, computations for accounting according to the double-entry bookkeeping principle are carried out with the input of data twice for each transaction in what the applicant would describe as according to a "T-shaped input formula." (Please see the attached Review document that has been prepared by the applicant as an aid to the Examiner's better understanding.) To the contrary, the applicant's invention involves entry of data in only one place for each transaction, in what he would call a "reverse L-shaped input formula."

Therefore, to further clarify the nature of his invention, the applicant has amended step (e) of the method of claim 12 to specify that the inputs cells which numerical values are input for each financial transaction, are arranged in a matrix form having account title code rows and account title columns, an account title code number being entered in a relevant account title code row and an amount being entered in an account title column corresponding to the account title code number one-by-one with each translation. Thus for a particular transaction, the accounting data is input only in one place (cell), in the account title column corresponding to the account title code number. This is the reverse L-shaped input formula.

*Clancey et al.* discloses on a the conventional method of accounting data input, in which entries for one transaction are necessary in two places (e.g. an a debit column and in a credit column) and that the applicant would refer to this as inputting data according to a T-shaped input formula. Moreover, the claimed L-shaped type data input of the invention is not well known or conventional and the Examiner has not asserted that it is. Therefore, for this reason and reasons presented previously in prior responses, claim 12, and the other pending claims all of which depend from claim 12, are deemed clearly neither anticipated by nor obvious over *Clancy et al.* and Examiner's Official Notice. The rejection accordingly should be withdrawn.

It is respectfully submitted that this Amendment places the application in condition for allowance. Notice of allowance and passing of this application to issue, with claims 3-18, is earnestly solicited.

Should the Examiner feel that a conference would help to expedite the prosecution of this application, the Examiner is hereby invited to contact the undersigned to arrange for such a conference.

Respectfully submitted,



January 12, 2006

Date

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